

## STATEMENT OF PURPOSE

RS30379 / H0159

This bill provides that an urban renewal district's revenue allocation area shall not include any property of a data center receiving the Idaho information technology equipment sales tax exemption, as long as the revenue allocation area has not issued any bonds as of the date of introduction of this bill. The intent is to avoid having the data center's property taxes go to urban renewal instead of to the local taxing districts that provide services to the area in which the data center is located. This bill also provides clarification on the provisional sales tax exemption granted to a qualifying new data center as to the procedures to be followed when the provisional exemption either becomes final, or is revoked because the business entity failed to meet the requirements for the exemption.

## FISCAL NOTE

No fiscal impact to any existing state or local funds. This legislation would provide property tax relief to all property taxpayers if a data center that receives the sales tax exemption is built within the property taxpayer's taxing district.

### Contact:

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**DISCLAIMER:** This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).